

Supreme Court, U.S.
FILED
NOV 24 1986
JOSEPH F. SPANIOLO, JR.
CLERK

In The
SUPREME COURT OF THE UNITED STATES
October Term, 1986

- V S -

On Petition for Writ of Certiorari
to the
United States Court of Appeals
for the
Sixth Circuit, Cincinnati, Ohio

PEGGY JUNE GRIFFIN,
Pro se
Route 2 Box 446
Evansville, TN 37332
Tel: (615) 775-3796

NO.

In The

SUPREME COURT OF THE UNITED STATES

October Term, 1986

PEGGY JUNE GRIFFIN,

Petitioner,

- vs -

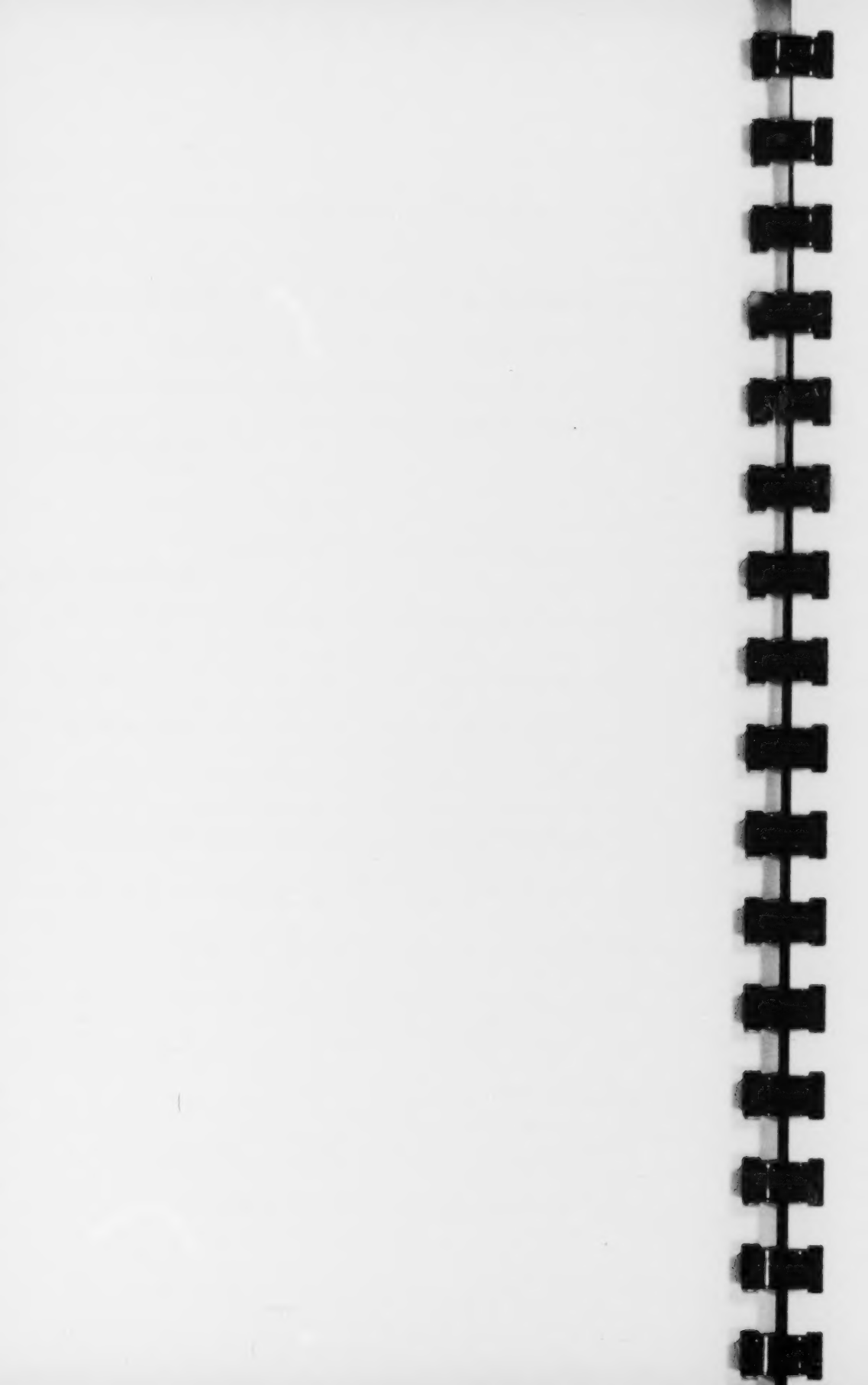
UNITED STATES OF AMERICA,

Respondent.

On Petition for Writ of Certiorari
to the
United States Court of Appeals
for the
Sixth Circuit, Cincinnati, Ohio

PETITION FOR WRIT OF CERTIORARI

Petitioner, Peggy June Griffin,
pro se, respectfully prays that a
writ of certiorari issue to review
the decision of the United States
Court of Appeals, Sixth Circuit,
sitting at Cincinnati, Ohio. in
the above-captioned cause.



QUESTIONS PRESENTED

1. Where the Internal Revenue Service, a U. S. District Court, and a U. S. Court of Appeals has ruled there is no legal basis for relief for a claim for refund of interest when there is an undisputed fact that the codified date and the actual date for calculating the interest are incongruous, are the taxpayer's rights protected by statute and by the Constitution if a tax code(s) conflicts with the natural and lawful business practices of the land, and if so, is he entitled to relief?

2. In light of the above, if a tax law is changed and the elements of the new law are disproportionate to the old in such a way as to impoverish those that are bound to the old law, is a taxpayer entitled to relief afforded by the statutory provisions argued within this

EDITOR'S NOTE

THE FOLLOWING PAGES WERE POOR
HARD COPY AT THE TIME OF FILMING.
IF AND WHEN A BETTER COPY CAN BE
OBTAINED, A NEW FICHE WILL BE
ISSUED.

petition?

STATEMENT AS TO PARTIES

The names of the parties to this cause are stated in the caption herein.

TABLE OF CONTENTS

Prayer for issuance of writ.	1
Questions presented.	2
Statement as to Parties	3
Table of Authorities.	4
Decisions Below.	5
Jurisdiction of this Court	5
Constitutional Provisions Involved.	4
Statutory Provisions Involved	7
Statement of Facts	7
Argument	12
Conclusion	15



Appendix

Memorandum Decision U. S. District Court . . .	1a
Decision, U. S. Court of Appeals, 6th Circuit . .	10a
IRS Memorandum	21a
Affidavit	24a
Ezekial 18	27a

TABLE OF AUTHORITIES

Cases :

(There are no cases to cite. This case is unique and unprecedented due to coincidences of death dates of involved parties, combined with the reconstruction of the estate tax laws.)

U. S. Constitutional Provisions:

U. S. Constitution, Article IX

U. S. Constitution, Article X

Statutes

384 U. S. 436 at 491

28 USC 1651(a)

Rules:

Fed. Civ. Proc. & Rules,
Rule 803(16)
Statements in Ancient Doc.



DECISIONS BELOW

The opinion of the U. S. District Judge, the Honorable R. Allen Edgar is reproduced at page 1a of the Appendix.

The opinion of the United States Court of Appeals for the Sixth Circuit is reproduced at page 10a of the Appendix.

JURISDICTION OF THIS COURT

The refusal of the Internal Revenue Service to grant a refund of interest along with the recommendation that the Petitioner use his right to appeal to U. S. District Court for relief (App. 21A) was issued on November 28, 1983, and resulted in the filing for judgment in U. S. District Court for the Eastern District of Tennessee, Southern Division. The case was dismissed



by Honorable Judge R. Allan Edgar (App. 1a) on motion by the U. S. Attorney.

Petitioner then appealed to the United States Court of Appeals, Sixth Circuit citing the All-Writs Act (28 USC 1651(a) as the statutory basis for granting relief in cases involving laws that abuse the rights of the citizen. The lower court's decision was sustained (App. 10a). The petitioner now appeals to this Court for relief as set forth in the statutory provisions of the All Writs Act and 384 U.S. 436 at 491.

CONSTITUTIONAL PROVISIONS INVOLVED

U. S. Constitution:

Article IX

The enumeration in the Constitution, of certain rights, shall not be construed to deny or disparage others retained by the people.



Article X

The powers not delegated to the United States by the Constitution nor prohibited by it to the States, are reserved to the States respectively, or to the people.

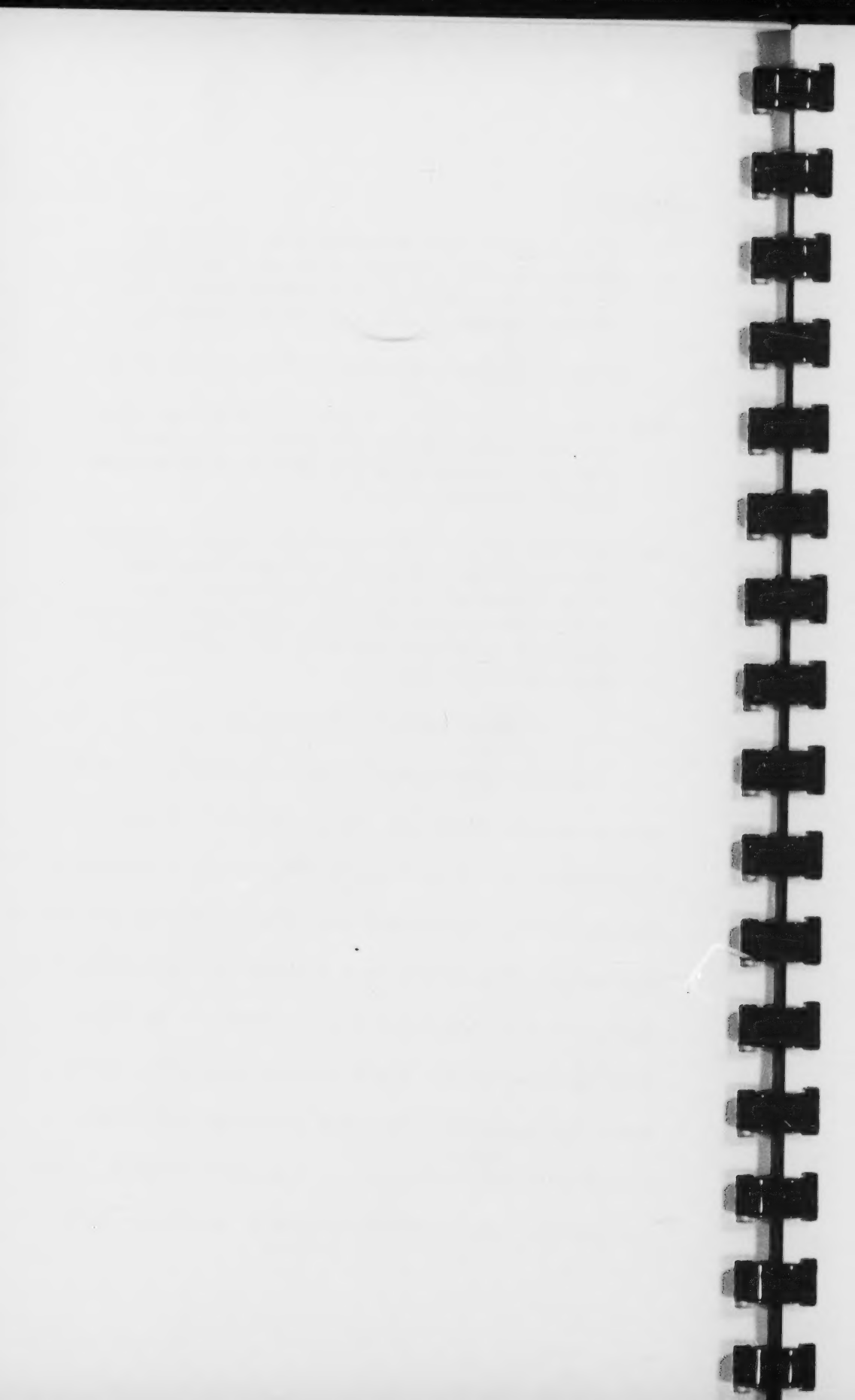
STATUTORY PROVISIONS INVOLVED

384 U. S. 436 at 491: "Where rights secured by the Constitution are involved, there can be no rule-making or legislation that would abrogate them. . ."

28 USC 1651(a): "The Supreme Court and all courts established by Act of Congress may issue all writs necessary or appropriate in aid of their respective jurisdictions and agreeable to the usages and principles of law."

STATEMENT OF FACTS

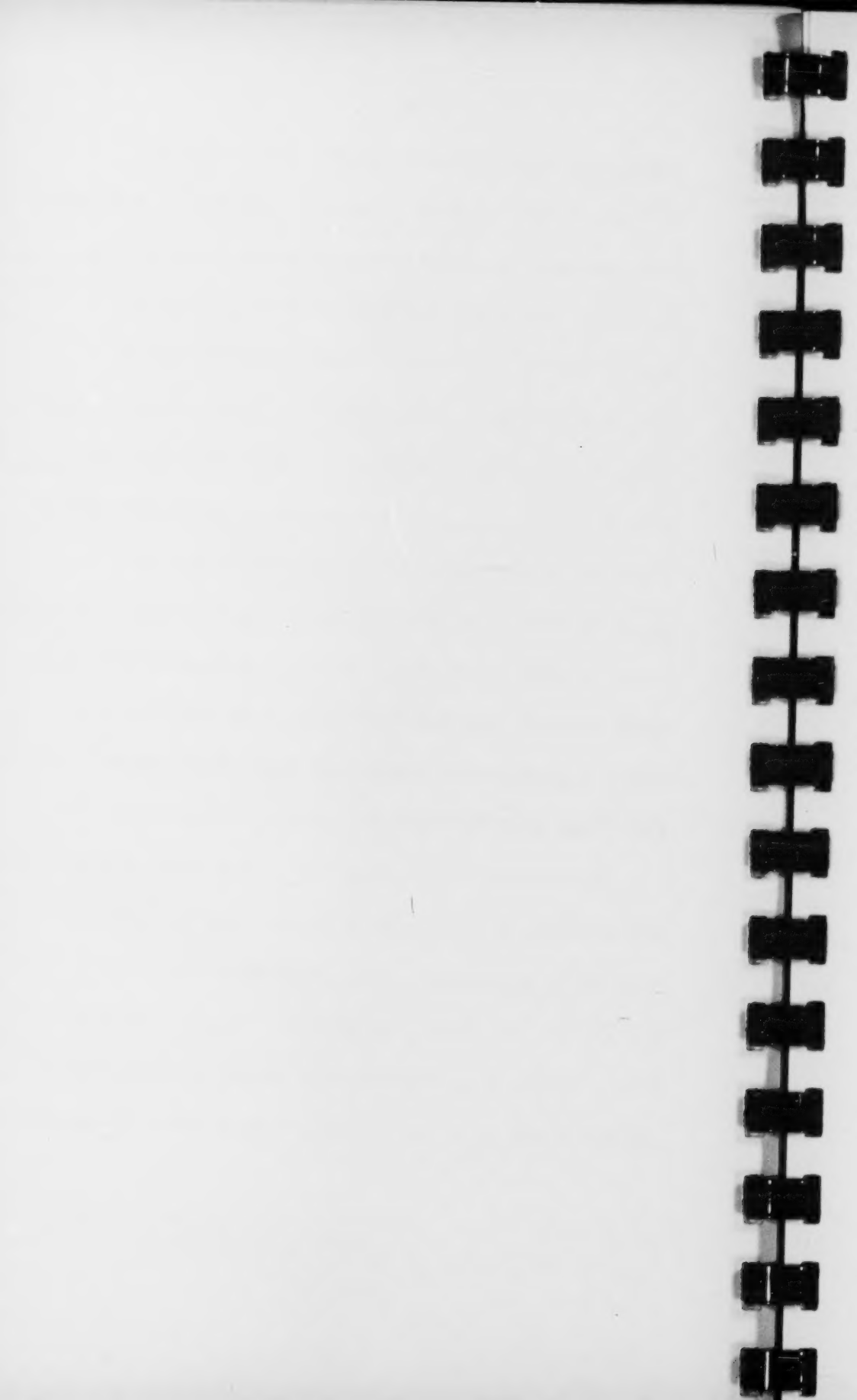
Peggy Garner Cook Cobb, decedent died March 29, 1975. The petitioner in this action, the decedent's daughter, served as Executrix of this Estate. Petitioner filed an estate tax return on March 29, 1976. A 90-day extension had been sought and was granted for the filing of the estate tax return. Accordingly, the original due date of the estate tax



return was December 29, 1975.

After her death, Mrs. Cobb's estate litigated a claim filed against the estate of her deceased husband, Newton A. Cobb. The claim was litigated all the way to the Supreme Court of Tennessee. On March 4, 1976, the court held that decedent's claim was valid. The Tennessee Supreme Court upheld the lower court's decision in May, 1977. SOME TWO AND ONE-HALF YEARS LATER, THE ESTATE WAS INCREASED DUE TO THE OUTCOME OF THE AFOREMENTIONED LITIGATION.

On March 4, 1979, the Internal Revenue Service assessed a deficiency against the Estate in the amount of \$85,920.32. Executrix felt this assessment was unreasonable and outlandish, thus the Execu-



trix set in motion a contest in Tax Court. Thus on January 18, 1983, the Tax Court reduced the assessment from \$85,920.32 to \$52,000.78. By this decision the Tax Court recognized that money from the Cobb estate was not a part of the original estate at the date of death and certified it with a legitimate reduction in taxes due, thus reflecting the extraordinary circumstances, uniqueness, and unprecedented nature in this case. The sum of \$38,210.12 was added to the assessment for interest and pushed the figure to the original sum or near it.

Executrix then appealed to the Internal Revenue Service that interest should not be figured from the date due on the \$150,000.00, but rather that the figure must be



more realistically calculated and held to the actual time the additional money was ascertainable. A Claim for Refund was filed June 21, 1985 and the Internal Revenue Service refused relief.

Executrix then applied to the District Court for relief on December 3, 1985. The Honorable Judge Allan Edgar ruled that the Executrix failed to show means whereby relief might be granted. On March 25, 1985, the government filed a motion to dismiss or for summary judgment. On the basis of government claims that interest was properly computed, on June 19, 1985, the Court entered its memorandum decision dismissing petitioner's action. Thus the Estate lost the opportunity to present complete



argument.

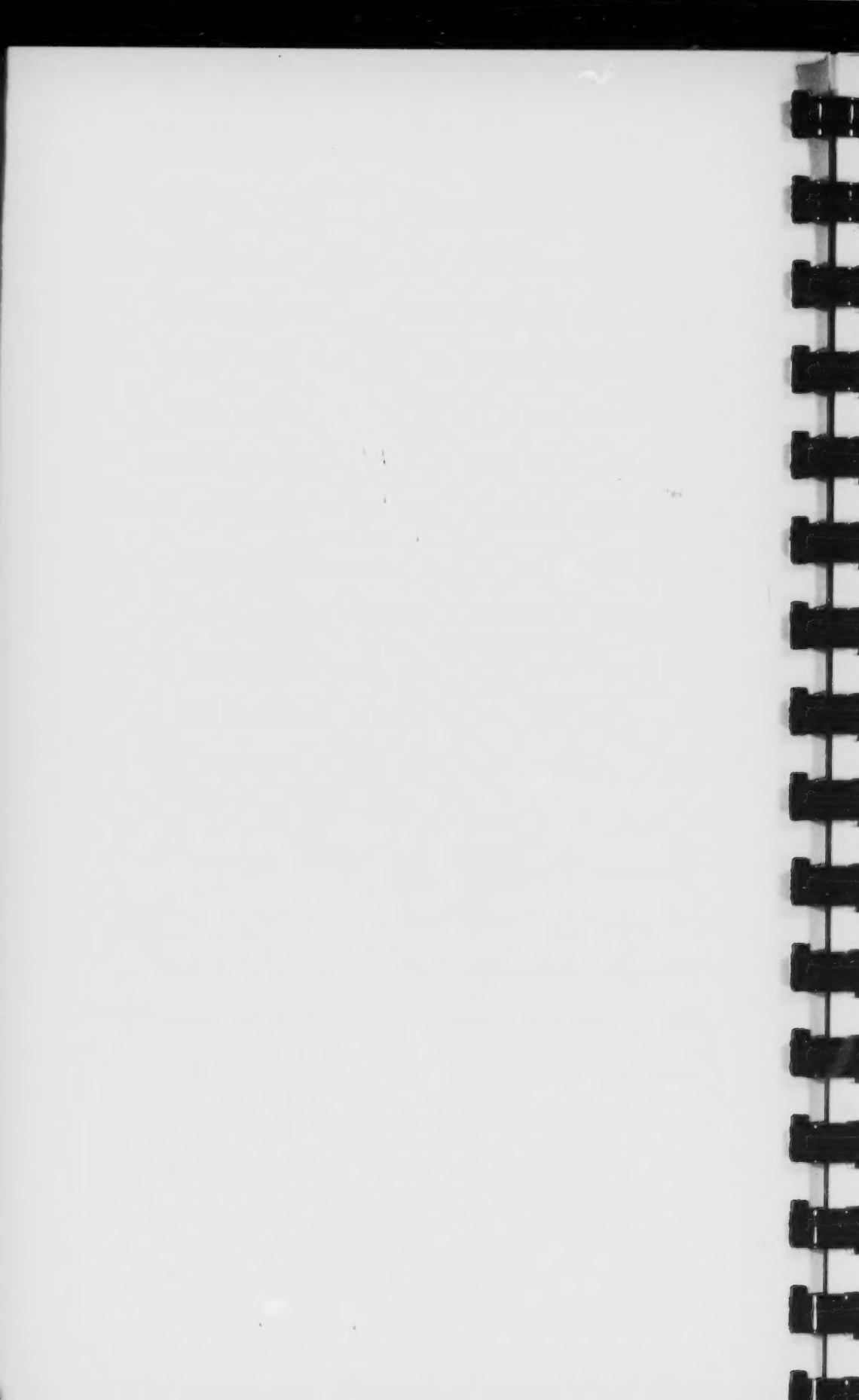
On June 27, 1985, petitioner filed a motion to reconsider which was denied. From this decision, petitioner appealed to U.S. Sixth District Court of Appeals. On October 14, 1985, petitioner pleaded for relief from this court on the basis that her rights were abused and that the All Writs Act provides relief where codes transgress natural bounds. On August 26, 1986, the U. S. Sixth District Court of Appeals upheld the lower court's decision.

From this decision petitioner now appeals to the U. S. Supreme Court.



ARGUMENT

Petitioner's claim remains that the U.S. government has abused principles of business practices and exceeded the natural bounds for figuring interest. The petitioner from the beginning has argued that the code itself is unlawful with respect to the instant case and not the application and method of calculation as prescribed by the code. Both lower courts have failed to address the issue of the unlawfulness of the code as it applies to this case but have affirmed that the application and calculations were correct as specified by the code (see App. 15a wherein the appeals court referred to the plain language of the code.) The attitude of the court is also



reflected by its opinion that "the tax court rejected plaintiff's argument. . ."(App. 12a) while, in reality the tax court sustained substantially the petitioner's argument by reducing the cash amount of \$200,000 to \$150,000.

384 U. S. 436 at 491 bars any federal statutes or codes from usurping a citizen's rights if the code or statute is unjust as in the instant case or deals wrongfully. Therefore the petitioner is asking for the action(s) of the lower court to be corrected and the relief to be provided according to the power granted to the court by the All Writs Act. 28 USC 1651(a)

The issue concerning the fluctuating interest rate is moral rather than lawful. (App. 27a,



Ezekial 18¹) However, Articles IX and X of the Constitution leave the people with certain rights that guard them from harm and damage in such instances as the aforementioned fluctuating interest rates. The estate was left with an antiquated deduction of \$60,000 and faced with a fluctuating interest rate that climbed to 20% during one period. Therefore the estate was impoverished because of the disproportionate bounds of two different laws. The appellate court intimated (App. 17a) that petitioner's record and that she "never squarely presented this issue to the district court."

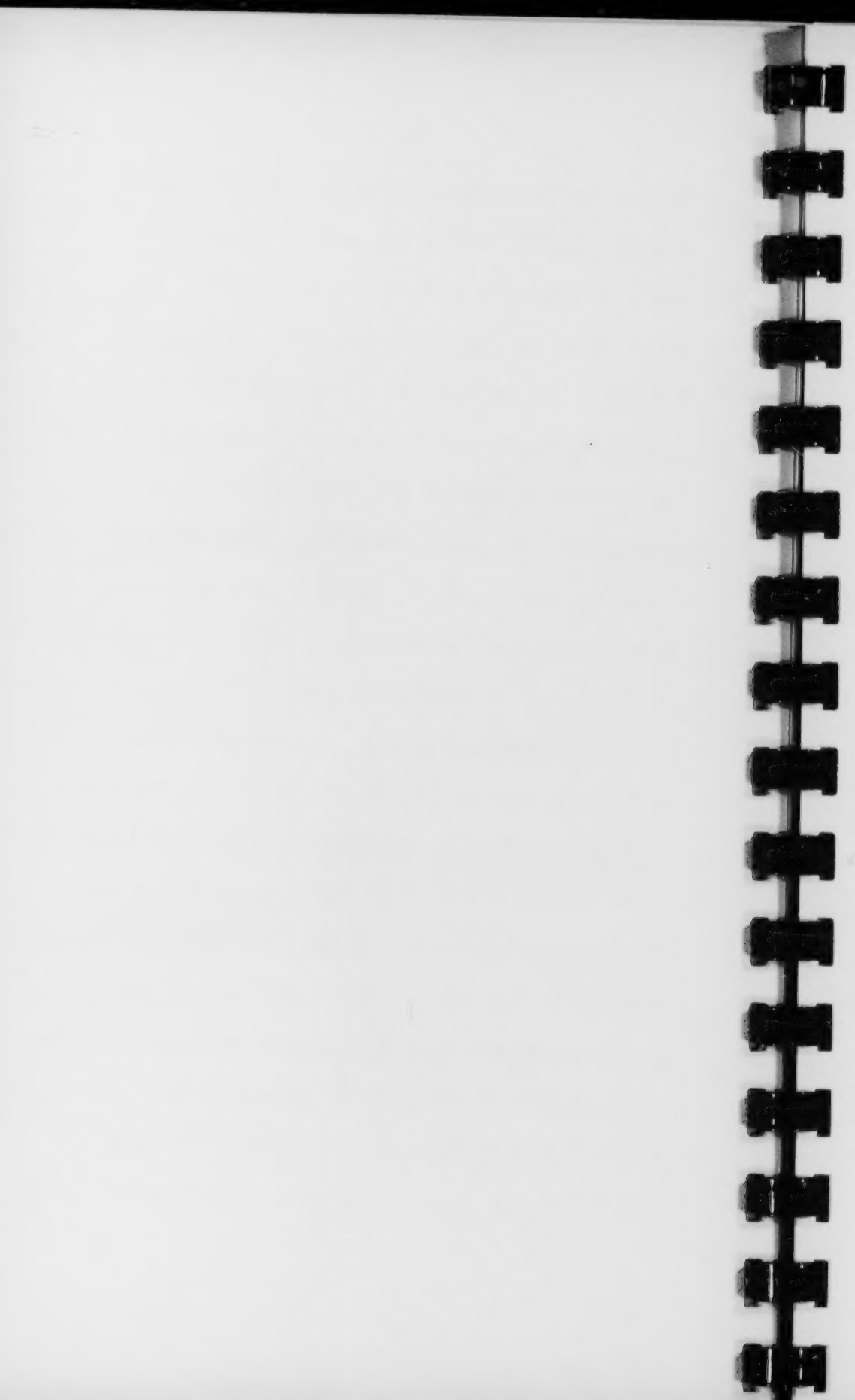
¹Fed. Civ. Proc. & Rules, Rule 803(16)
Statements in Ancient Documents.



Petitioner was unable to present such documents to the court because the IRS was never able to present such item to the petitioner in spite of repeated attempts to obtain same. The IRS was unable to duplicate the manner of calculation, and petitioner has yet to see such a detailed calculation.

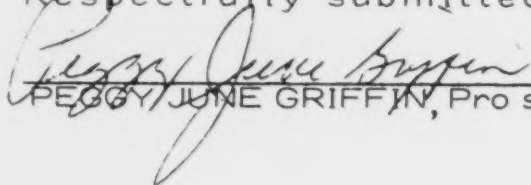
CONCLUSION

The opinion below manifests a clear disregard of lawful, moral and righteous business principles that have been formerly upheld by this court; and, if permitted to go unchallenged, opens the door to phenomenal tax buggery and possible intrusion into other areas not limited to taxes. If one may be allowed to dip into the distant



past and confiscate interest on ghost moneys, enforcement of natural bounds loses its power and the only limit is greed and time to gain such ghost moneys. Once natural bounds are removed, imagination is unlimited. Thus to maintain the just and right economic principles that are so necessary for the good of this nation, the petitioner is asking this court to issue a writ of certiorari to review the decisions of the Sixth U. S. Court of Appeals in this case; and, on such review, the opinion and judgment below should be reversed and the cause remanded with directions to refund the interest due.

Respectfully submitted,

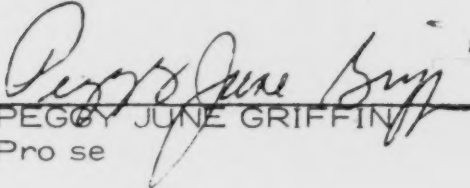

PEGGY JUNE GRIFFIN, Pro se



CERTIFICATE OF SERVICE

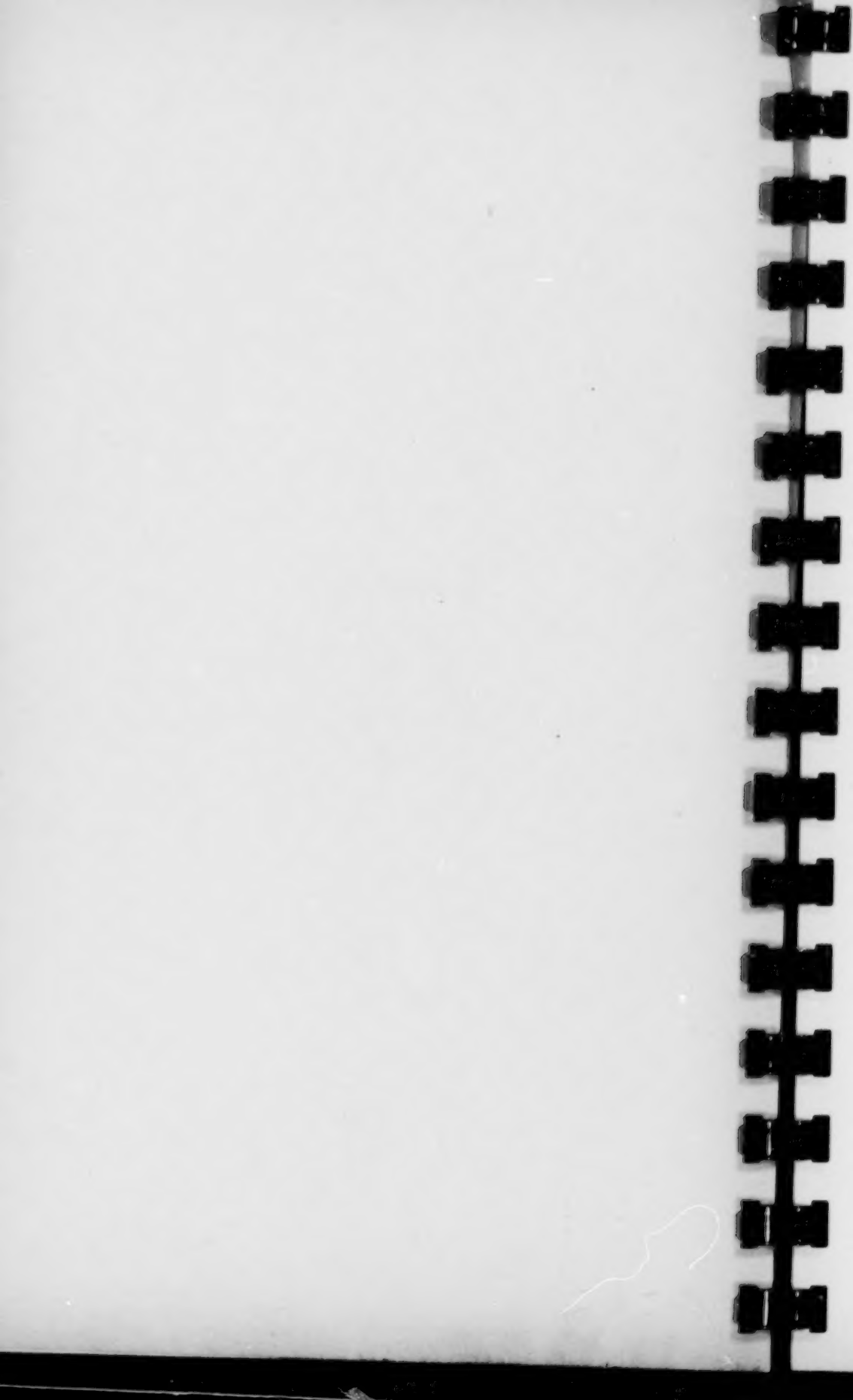
IT IS HEREBY CERTIFIED that service of the foregoing WRIT OF CERTIORARY of the Petitioner, PEGGY JUNE GRIFFIN, has this the 21st day of November, 1986, been made upon the Solicitor General, by mailing three true copies in the United States mail, postage prepaid, addressed to:

Solicitor General
Department of Justice
Washington, DC 20530


PEGGY JUNE GRIFFIN
Pro se



APPENDIX



IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TENNESSEE
SOUTHERN DIVISION

PEGGY JUNE GRIFFIN, Executrix)
Estate of Peggy Cook Cobb)

Plaintiff,)

) CIV-1-84-685

v.)

UNITED STATES OF AMERICA,)

Defendants.)

MEMORANDUM OF DECISION

This is a tax refund action in which plaintiff claims that the Internal Revenue Service unlawfully assessed interest and penalties on certain moneys received by her mother's estate. Plaintiff is representing herself in this matter without the assistance of counsel. The action is presently before the Court for consideration of defendant's motion to dismiss or for summary judgment.

Plaintiff is the daughter of Peggy Garner Cook Cobb, who died in March of 1975. Plaintiff served as execu-

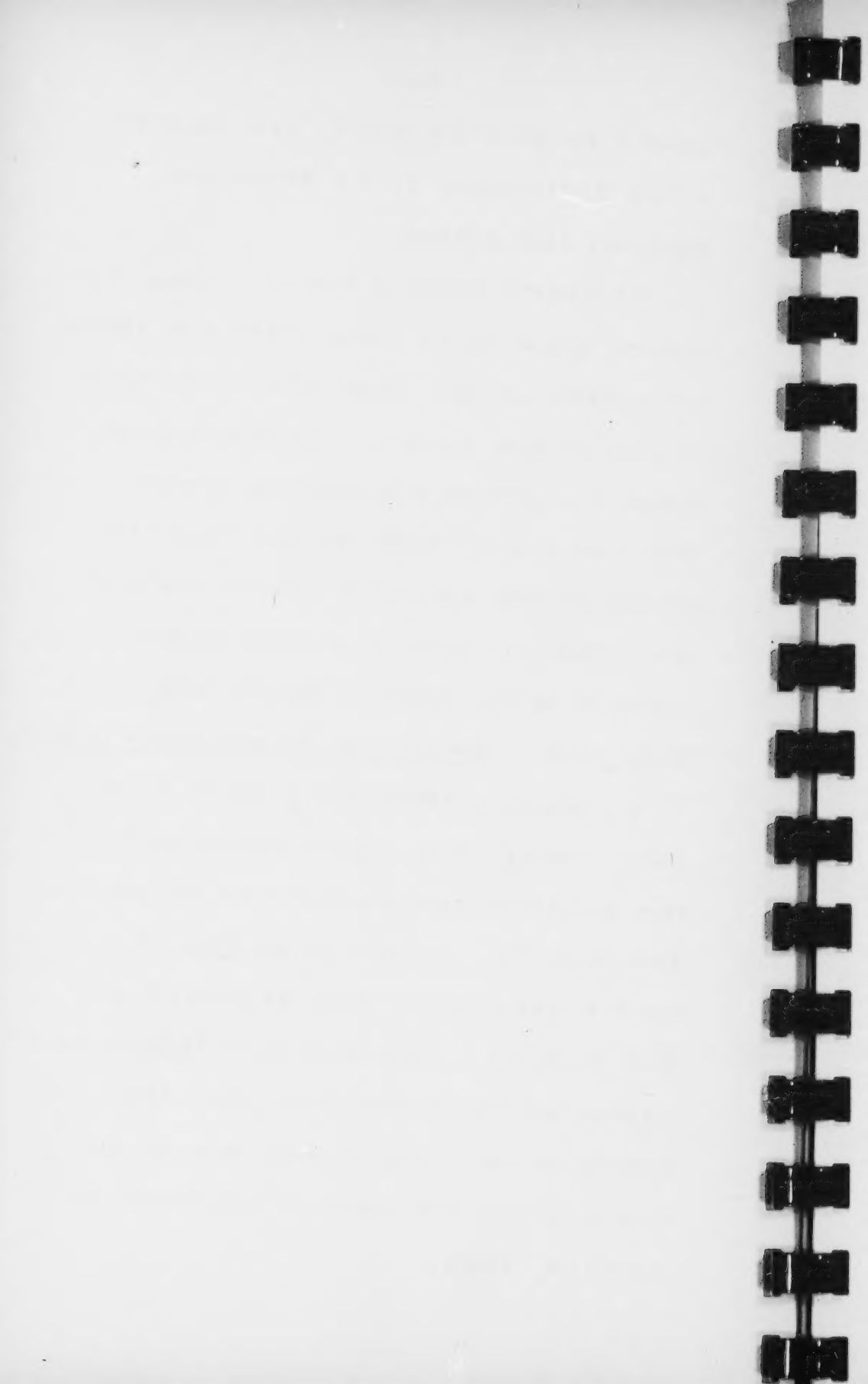
trix of the estate, plaintiff filed an estate tax return on March 29, 1976.

Because Peggy Garner Cook Cobb's estate was involved in litigation with the estate of Mrs. Cobb's deceased husband, Newton A. Cobb, plaintiff did not include in the estate tax return the value of Mrs. Cobb's estate claim against the estate of Mr. Cobb. Thus, the estate tax return filed by the plaintiff on March 29, 1976, was incomplete.

The Internal Revenue Service chose Mrs. Cobb's estate's return for audit and concluded that the value of the estate's claim against Mr. Cobb's estate on Mrs. Cobb's date of death was \$200,000. This amount was included in the gross estate of Mrs. Cobb's estate pur-

suant to 26 USC 2033, and caused a tax deficiency to be assessed against the estate.

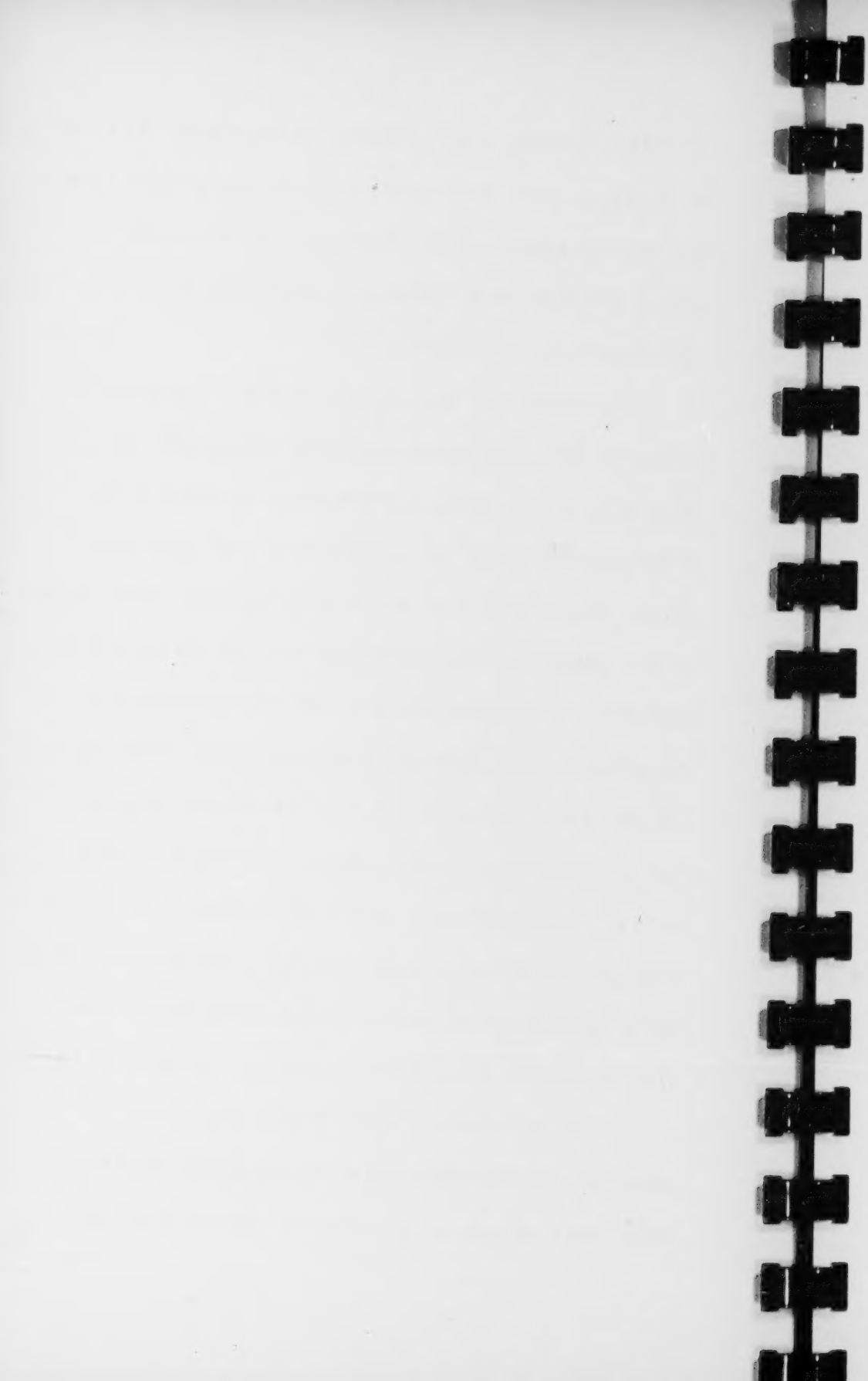
Plaintiff filed a claim in the Tax Court seeking to invalidate the IRS's inclusion of the \$200,000 contingent claim in the estate's gross estate. Upon review of plaintiff's claim the Tax Court determined that the value of the estate's claim against Mr. Newton Cobb's estate at the time of Mrs. Cobb's death was \$150,000. Estate of Peggy Cook Cobb, T.C. Memo. 1982-571, 82 T.C.M. 2547 (1982). The court recomputed the estate's tax deficiency to be \$52,000.78. Interest on the estate's deficiency was assessed at \$38,210.12. The interest figure was computed from the date that the estate's tax return was due to be filed, until the date of payment on June 14, 1983.



On June 21, 1983, plaintiff filed a claim for refund which was denied on November 28, 1983. Plaintiff then filed the instant action on December 3, 1984.

Defendant asserts three arguments in support of its motion to dismiss or for summary judgment. The first two arguments relate to this Court's lack of personal and subject matter jurisdiction in this case. After consideration of defendant's position on these issues the Court is of the opinion that it does have jurisdiction over this matter. As such, the Court will decide the core issue in this case, i.e., whether the IRS properly assessed interest on the estate tax deficiency in question.

The undisputed facts in this action demonstrate that plaintiff has not stated a claim upon relief



which can be granted. Examination of plaintiff's complaint reveals that she claims that her mother's estate is entitled to an estate tax refund because the IRS improperly assessed interest and penalties on the \$200,000. that the estate recovered from Newton Cobb's estate from the date of the death of her mother rather than from the date the money was acquired. Thus, the thrust of plaintiff's claim is that it was improper for the IRS to make any assessments on her mother's estate's claim against the Newton Cobb estate prior to the estate's actual receipt of money pursuant to that claim. Before addressing this issue, it is necessary to address two preliminary issues raised in the complaint.

The first of these preliminary



matters is plaintiff's assertion that the IRS assessments were based upon the \$200,000 which her mother's estate actually received from the Newton Cobb estate. The record indicates that the value of the estate's claim against Newton Cobb's estate was set by the Tax Court at \$150,000 and not \$200,000. Further, there is no indication in the record that any penalty was assessed on the \$150,000 amount. The only additional moneys for which the estate was held liable over the amount of tax due was the interest amount. The second preliminary matter is that plaintiff claims that interest was calculated on the value of her mother's estate's claim on the Newton Cobb estate from the date of her mother's death. Once again, however, the record



reveals the undisputed fact that interest on the \$150,000 amount was calculated from the date that plaintiff's mother's estate tax was due, December 29, 1975, and not from the date of her mother's death. (Declaration of Paul M. Predmore, Exhibit I). These undisputed facts having been established, the Court will not address the issue of whether it was improper for the IRS to assess interest on the value of the estate's claim against Newton Cobb's estate prior to the estate's actual receipt of money pursuant to that claim.

The value of an estate's interest in the estate of another is includable in the gross value of the estate, and the fact that an objection has been filed to the estate's claim on an



an interest in another estate merely goes to the value of that asset.

Estate of Peggy Cook Cobb, T.C.

Memo. 1982-571, 82 T.C.M. 2547, 2552. Thus, it is clear that the value of Mrs. Cobb's claim on Mr. Cobb's estate, which the Tax Court valued at \$150,000, should have been included in the gross value of the estate. Because the value of the claim should have been included in the gross value of the estate, interest on the taxes due on the deficiency began to accrue on the last day prescribed for payment, December 29, 1975. 26 U.S.C. 6601(a). Interest on the tax deficiency would continue to accrue from the date the tax was due until the date the tax was paid. Id. Further, the last day prescribed for payment of taxes is determined without regard to any extension of



time for payment granted by the IRS.
26 U.S.C 6601(b)(1).

In the case at bar, interest on the estate tax deficiency was calculated from the last date prescribed for payment of the estate taxes, December 29, 1975, until the date of payment, June 14, 1983. Pursuant to 6601(b)(1), the 90 day extension granted to the plaintiff by the IRS was properly disregarded. Thus, on the basis of the undisputed facts contained in the record, the Court concludes that interest was properly calculated on the estate's tax deficiency. Plaintiff's complaint fails to state a claim upon which relief could be granted.

(R. Allan Edgar)

U. S. DISTRICT JUDGE



NO. 85-5760

UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

PEGGY JUNE GRIFFIN, Executrix
of the Estate of Peggy Cook
Cobb,

Plaintiff-Appellant,

v.

UNITED STATES OF AMERICA,

Defendant-Appellee.

On Appeal
from the
United
States Dis-
trict Court
for the East-
ern District
of Tennessee.

BEFORE: KEITH and GUY, Circuit Judges,
and BALLANTINE, District Judge.*

PER CURIAM. Plaintiff, executrix
of the estate of Peggy Garner Cook
Cobb (taxpayer), instituted this ac-
tion in the district court seeking a
refund of interest which the estate
paid on a deficiency determined by
the tax court. The district court
granted the government's motion for
summary judgment, holding that the

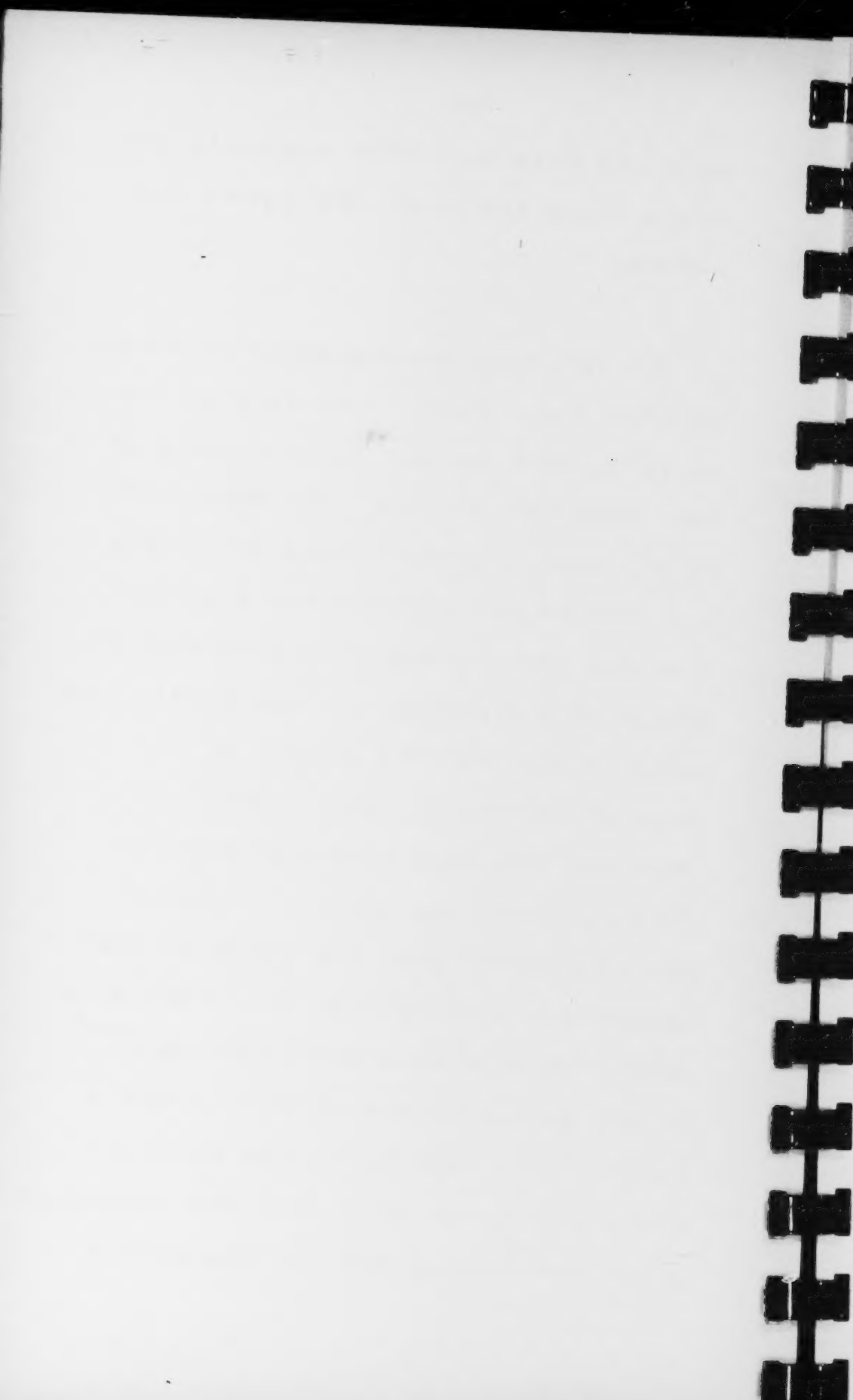
*Honorable Thomas A. Ballantine, Jr., United
States District Court, Western District of
Kentucky, sitting by designation.



interest paid had been properly assessed and applied. We agree and affirm.

I.

Plaintiff is the daughter of Peggy Garner Cook Cobb, who died in March of 1975, and serves as executrix of her mother's estate. On March 29, 1976, when plaintiff filed an estate tax return for her mother's estate, she did not include in the return the value of a claim which the estate had pending against the estate of decedent's husband, Mr. Cobb. In 1979 the Internal Revenue Service (IRS) audited the estate's return and concluded that the value of the estate's claim against Mr. Cobb's estate should have been included in the gross estate of Mrs. Cobb's estate. The IRS found the value of the claim to be \$200,000 and assessed a tax deficiency against the estate



in the amount of \$85,920.12.

Plaintiff then filed a claim in the tax court challenging, among other things, the inclusion of decedent's interest in her husband's estate in decedent's gross estate. Plaintiff's position was that since there was no certainty at the date of decedent's death as to the amount, if any, the estate would receive, the contingent interest was not properly included in decedent's gross estate. The tax court rejected plaintiff's argument, finding that the fair market value of the decedent's interest should have been included in the gross estate. The court found that the fair market value of the interest at the time of decedent's death was \$150,000 rather than \$200,000. Estate of Peggy Cook Cobb,



T.C. Memo. 1982-571, 82 T.C.M. 2547 (1982). The deficiency, recomputed on the basis of the \$150,000 figure, amounted to \$52,000.78. In addition, the IRS assessed interest on the estate's deficiency at \$38,210.12. The interest was computed from the date the estate's tax return was originally due (December 29, 1975) until the date of payment on June 13, 1983.

The estate paid the deficiency and interest, and then filed a claim with the IRS for a refund of the interest paid on the deficiency. The IRS rejected the claim and plaintiff filed the instant suit. The district court granted summary judgment in favor of the government and plaintiff appeals, pro se, to



to this court. Plaintiff presents three arguments on appeal: (1) the IRS used the wrong dates for computing the interest due; (2) the IRS applied a usurious rate for computing interest; and (3) plaintiff is entitled to relief under the All Writs Act, 28 U.S.C. 1651. These claims will be discussed seriatim.

II.

Plaintiff argues that it was improper for the IRS to calculate interest from the date the estate's tax return was originally due, since at that time the estate had not yet realized its interest in Mr. Cobb's estate. Plaintiff argues that, instead, interest should have been calculated from the date on which



which the estate actually was paid on its claim against Mr. Cobb's estate: July 22, 1977.

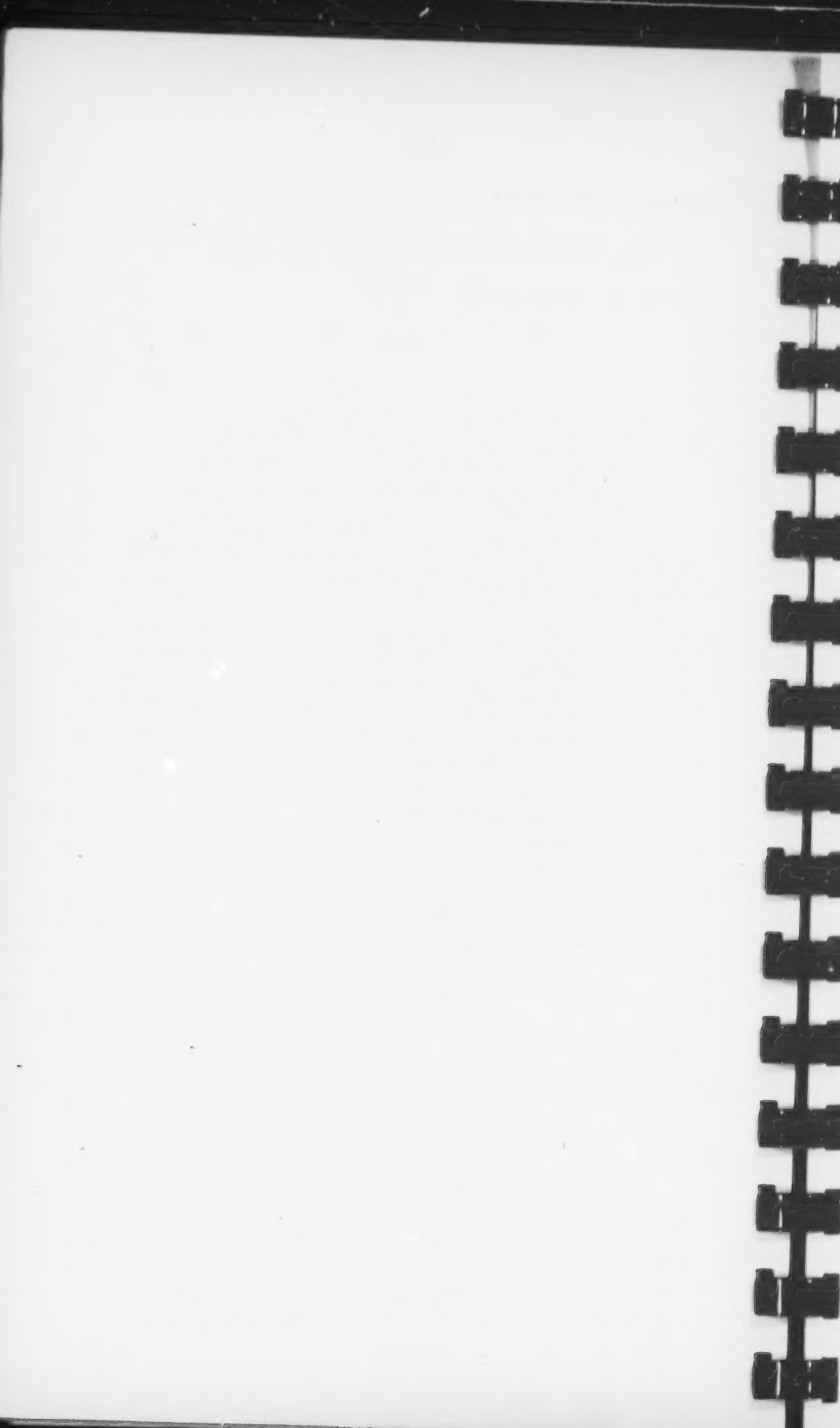
Plaintiff's argument contradicts the plain language of the Internal Revenue Code with respect to interest on deficiencies:

SEC. 6601. INTEREST ON UNDER-PAYMENT, OR EXTENSIONS OF TIME FOR PAYMENT OF TAX.

(a) General Rule. -- If any amount of tax imposed by this title (whether required to be shown on a return, or to be paid by stamp or by some other method) is not paid on or before the last date prescribed for payment, interest on such amount at an annual rate established under section 6621 shall be paid for the period from such last date to the date paid.

(b) Last Date Prescribed for Payment. -- For purposes of this section, the last date prescribed for payment of the tax shall be determined under chapter 62. . .

26 USC 6601. The "last date prescribed for payment" under chapter 62 is the date prescribed for filing of the return. 26 USC 6151. Estate tax returns are due nine months after a



decedent's death. Here, decedent died on March 29, 1975, and the return was accordingly due on December 29, 1975. Interest due was properly computed from that date forward.

III

Plaintiff next argues that the IRS used an incorrect rate for calculating the interest due on the deficiency. She asserts that the interest should have been computed according to the rate set forth in 6621 of the 1954 code as unamended.¹ She does not suggest with any specificity how her interpretation of the Code would

¹ It should be noted that 6621, which plaintiff refers to, was drafted as an amendment to Code in 1974. Therefore, plaintiff's argument is facially invalid since the 1954 Code as unamended did not even contain 6621.

affect the interest owing.

The government argues that the interest due was calculated according to the applicable rate set forth in 26 U.S.C. 6621. Although that section was amended several times during the period in question, in general it provides for a fluctuating interest rate based upon the prime rate of interest. Plaintiff fails to point out any specific errors in the IRS's application of the fluctuating interest rate.

From the record before us it is impossible to accurately determine how the IRS computed the interest due. The inadequacy of the record is due in large part to the fact that plaintiff never squarely presented this issue to the district court.

In plaintiff's complaint, the only issue raised was whether the interest was properly computed from the date the estate tax return was due. This was the sole issue addressed in the government's motion for summary judgment, as well as the only issue addressed in the district court's opinion granting summary judgment. Following the district court decision, plaintiff filed a "Motion to Reconsider Summary Judgment" where she raised this issue for the first time. Without elaboration, the district court denied the motion, stating that it was not persuaded that the summary judgment should be altered.

Construing plaintiff's motion to reconsider as a Rule 60(b) motion for relief from judgment under the Federal Rules of Civil Procedure,

we find that the district court did not abuse its discretion in denying plaintiff's motion for reconsideration. The new issues raised in plaintiff's motion for reconsideration were not such that they could not have been raised in plaintiff's complaint or an amended complaint. As such, plaintiff cannot establish excusable neglect, fraud, or newly discovered evidence which would entitle her to relief from judgment. Since the district court properly denied plaintiff's motion for reconsideration, and therefore never substantively addressed this issue, we find the issue not properly before us on appeal.

Boone Coal and Timber Co. V. Polan, 787 F.2d 1056, 1064 (6th Cir. 1986).

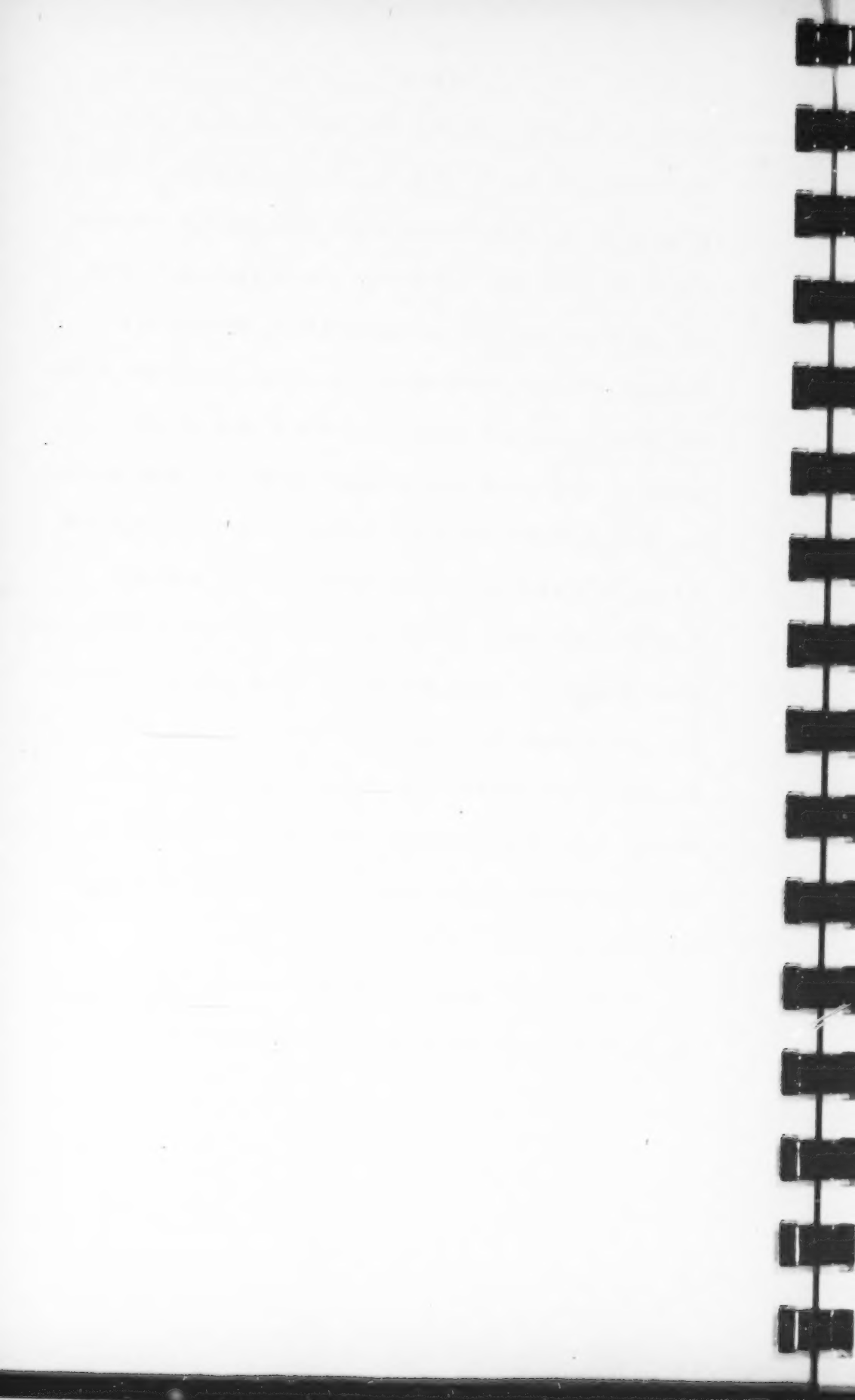
III.

Plaintiff's final argument is that



she is entitled to relief under the All Writs Act, 28 U.S.C. 1651. This statute authorizes the court to issue "all writs necessary or appropriate in aid of their respective jurisdictions and agreeable to the usages and principles of law." We find that since the law is clear that a taxpayer is required to pay interest computed at the appropriate statutory rates from the due date of the return through the date of payment of the tax, there is no need for any relief to be afforded plaintiff under the All Writs Act. In addition, we note that this issue was also never considered by the district court.

Accordingly, we AFFIRM the judgment of the district court.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

In reply refer to: 49811368
NOV. 28, 1983, LTR 105C
281-16-9473V

00332

MEMPHIS, TN 37501

PEGGY JUNE GRIFFIN
RT. 2 BOX 165
EVENSVILLE, TN 37332

CERTIFIED MAIL

Social Security Number: 281-16-9473
Kind of Tax: Estate
Amount of Claim: \$1.00

Dear Ms. Griffin:

We are sorry, but we cannot allow your claim for refund or credit for the period ending March 29, 1975. This letter is your legal notice that your claim is fully disallowed.

We have disallowed the claim because the interest was includible in the estate and interest must be charged, see IRC 6601 and the regulations. Interest is charged in accordance with rates set pursuant to



IRC 6621. The interest is charged from return due date to date of payment, see IRC 6601 and the regulations.

You may submit a new claim if you have other information that was not included on your original claim for refund or credit. If you want to bring suit or proceedings for the recovery of any tax, penalties or other moneys for which this disallowance notice is issued, you may do so by filing such a suit with the United States District Court having jurisdiction, or the United States Claims Court. The law permits you to do this within 2 years from the mailing date of this letter. However, if you signed a waiver of the notice of disallowance (Form 2297), the period for bringing suit began to



run on the date the waiver was filed.

If you have any questions and want to call us at 901-365-5195, Suzanne Bettles will be able to help you. Since there will be a long-distance charge to you if you are beyond the immediate dialing area of the service center, you may prefer to write us at the address on this letter or call the IRS number listed in your telephone directory.

Sincerely yours,

Director, Service Center

STATE OF TENNESSEE

COUNTY OF RHEA

AFFIDAVIT "B"

I, PEGGY JUNE GRIFFIN, after being duly sworn make oath to the following facts:

1. The decedent, my mother, died on March 29, 1975. I received the additional \$200,000.00 into the estate on July 22, 1977, or thereabouts.
2. In calculating the tax obligation, the Internal Revenue Service assessed the estate for taxes, interest and penalties on the \$200,000.00 from the date the tax was due which was more than two years before receiving it.
3. The additional \$200,000.00 resulted from the contested will case and was not an amount that could be determined nor was



receipt of same a certainty.

4. The Tax Court rendered its decision concerning tax due in January of 1984. The Internal Revenue Service delayed its official statement on money due until June of 1984. Up to this point, I have been unable to ascertain the method of calculation of interest from the Internal Revenue Service, however / this six months' delay was the period of time when the interest was at its highest point and in the words of the Internal Revenue Service, quoting from their Exhibit I, represents "interest on interest." Even had I hastily paid the tax in January of 1984, interest would still be running on in-

terest until the official statement
of interest were calculated and
presented.

This the 4th day of April 1985.

PEGGY JUNE GRIFFIN,
Executrix
Estate of Peggy
Cook Cobb

Sworn and subscribed to before me
this 4th day of April, 1985.

Notary Public

My Commission Expires:

EZEKIAL 18

- 5 But if a man be just, and do
that which is lawful and right,
- 6 And hath not eaten upon the
mountains, neither hath lifted
up his eyes to the idols of the
house of Israel, neither hath
defiled his neighbour's wife,
neither hath come near to a men-
strous woman,
- 7 And hath not oppressed any, but
hath restored to the debtor his
pledge, hath spoiled none by
violence, hath given his bread
to the hungry, and hath covered
the naked with a garment;
- 8 He that not given forth upon usury,
neither hath taken any increase,
that hath withdrawn his hand from
iniquity, hath executed true judg-
ment between man and man.

- 9 Hath walked in my statutes, and hath kept my judgments, to deal truly; he is just, he shall surely live, saith the Lord God.
- 10 If he beget a son that is a robber, a shedder of blood, and that doeth the like to any one of these things,
- 11 And that doeth not any of those duties, but even hath
. . . oppressed the poor and needy, hath spoiled by violence, . . .
- 13 Hath given forth upon usury, and hath taken increase: shall he then live? he shall not live; he hath done all these abominations; he shall surely die; his blood shall be upon him.
- 14 Now lo, if he beget a son that seeth all his father's sins which he hath done, and considereth,

and doeth not such like,

- 15 That hath not eaten upon the
mountains, neither hath lifted
up his eyes to the idols of the
16 house of Israel neither
hath oppressed any,
17 That hath taken off his hand
from the poor, that hath not
received usury nor increase,
hath executed my judgments,
hath walked in my statutes,
he shall not die for the ini-
quity of his father, he shall
surely live.'